

## **CHAPTER 6 PROPERTY TAX ABATEMENTS AGENDA AND OBJECTIVES**

### **A. PRESENTATION TOPICS**

1. Nature of property tax abatements.
2. A taxpayer's right to a property tax abatement and the procedures the taxpayer must use to obtain one.
3. Assessors' powers to abate a property tax and their duties regarding the processing of abatement applications from taxpayers.
4. Role of the Appellate Tax Board in hearing taxpayer appeals of assessors' decisions on their abatement applications.

### **B. SESSION OBJECTIVES**

1. Participants will understand the extent of and limitations on the assessors' power to abate a property tax.
2. Participants will understand the reasons that give a taxpayer the right to an abatement and the procedural requirements the taxpayer must meet to exercise that right.
3. Participants will understand the elements of an Appellate Tax Board appeal.

# CHAPTER 6

## PROPERTY TAX ABATEMENTS

### 1.0 OVERVIEW AND DEFINITIONS

#### 1.1 Commitment

The assessors' annual tax commitment to the collector creates the property tax liability of each taxpayer to the municipality for that year and fixes the amount of that liability. No liability arises for any property tax not included in the assessors' commitment. For other assessments or charges added to the commitment, such as water or sewer bills, the liability has already been created by providing the service or other means, and the commitment serves to notify the collector of that existing liability.

#### 1.2 Warrant

The assessors' warrant authorizes the collector to collect the taxes, assessments or other charges listed in the annual tax commitment.

#### 1.3 Abatement

An abatement is a reduction in the amount of a committed tax. It is (1) a taxpayer remedy for overassessment or to claim exemptions and (2) an accounting mechanism to clear a municipality's books of uncollectible taxes.

### 2.0 TAXPAYER'S RIGHT TO CONTEST ASSESSMENT

#### 2.1 Abatement Procedure

The statutory abatement procedure set out in G.L. Ch. 59 §§59-69 is the only remedy available for a taxpayer who owes any portion of an assessed tax to contest the amount and reduce the liability.

##### 2.1.1 Application Requirement

The taxpayer must file an application with the assessors on a form approved by the Department of Revenue (DOR) to properly apply for an abatement.<sup>1</sup> The application is a simple notice of a claim for abatement of a tax that identifies the assessed owner or other applicant and, in the case of real estate, identifies the particular property at issue. It does not need to contain detailed information supporting the claim. It must be signed by the applicant (or an authorized agent), but the signature need not be handwritten.

##### 2.1.2 Abatement Reasons

The taxpayer may apply for an abatement for the following reasons:

- **Overvaluation** – The taxpayer disagrees with the assessors’ appraisal of the fair cash value of the property or believes the valuation reflects a data or other error.
- **Disproportionate assessment** – The taxpayer believes that the property is valued at a higher percentage of fair cash value than other properties due to an intentional, discriminatory assessment policy.<sup>2</sup>
- **Misclassification of real property** – The taxpayer believes the property is not properly classified and the community has multiple tax rates, *e.g.*, the property should be classified as residential, not commercial, and be taxed at the lower residential rate.
- **Statutory exemption** – The taxpayer believes an exemption applies based on the ownership or use of the property.

## 2.2 **Other Remedies**

A taxpayer who claims no liability for an assessed tax is not limited to the statutory abatement procedure set out in set out in G.L. Ch. 59 §§59-69 and does not have to adhere to the strict deadlines that apply to abatement applications. This generally is limited to cases where the taxpayer does not own the property or qualifies for a complete exemption from taxes.

### **Example**

**A business corporation is assessed a personal property tax, but it does not own any taxable personal property.**

A person who claims no liability for an assessed tax can raise this claim as a defense in an action by the collector to collect the tax.<sup>3</sup> Alternatively, the person can pay the tax under protest and then sue the municipality to recover the amount paid within three months.<sup>4</sup>

## 2.3 **Applicants for Abatement**

### 2.3.1 **Aggrieved Taxpayer**

The taxpayer must be aggrieved by the assessment of the actual tax for the fiscal year to apply for an abatement. The actual tax bill is the bill issued after the tax rate is set for the fiscal year. Preliminary bills,<sup>5</sup> or any notices of proposed valuations that assessors send taxpayers during revaluation programs, do not give rise to abatement rights.

### 2.3.2 **Proper Applicants**

#### 2.3.2.1 **Assessed Owner**

An assessed owner is personally liable for a property tax and may apply for an abatement. The assessed owner is the owner of record on the January 1 assessment date for the fiscal year.<sup>6</sup>

An assessed owner who sold the property after the assessment date may still file for an abatement even if the sale occurred before the beginning of the fiscal year.

An assessed owner does not have to pay any of the tax before applying.

#### **2.3.2.2 Executor, Trustee or Administrator**

An executor under a will, or an administrator of the estate, of a deceased assessed owner has the same right to apply for an abatement as the assessed owner would have if alive.

#### **2.3.2.3 Subsequent Owner**

A person or entity acquiring title to real estate after the assessment date is treated the same as the assessed owner and may apply for an abatement without first paying any of the tax.

#### **2.3.2.4 Other Applicants**

In the case of real estate, other persons or entities with an interest in the property may also apply for an abatement if certain prerequisites are met. They include (1) a tenant under a lease that requires payment of at least half of the tax, (2) a mortgagee between September 20 and October 1 of the fiscal year if the assessed owner has not already applied, and (3) others with an interest in or possession of the property. Payment of all or some of the tax before applying is required for some of these applicants.

### **2.4 Application Deadline**

A taxpayer must timely file an abatement application. A taxpayer who does not file on time loses the right to any abatement.<sup>7</sup> In addition, assessors do not have legal authority to grant an abatement to the taxpayer.

#### **2.4.1 Due Dates**<sup>8</sup>

##### **2.4.1.1 Abatements**

The deadline for applying for an abatement of property taxes is the due date of the first installment of the actual tax bill.

In communities that use a quarterly billing cycle, the due date of the first actual installment is usually February 1. If the actual tax bills are mailed after December 31, however, it is May 1, or 30 days after the bills are mailed if that date is later.

In communities that use a semi-annual billing cycle, the first actual installment is usually due November 1, or 30 days after the bills are mailed if that date is later.

**2.4.1.2 Personal Exemptions and Deferrals**

The deadline for applying for personal exemptions for seniors, veterans, blind persons and others, and tax deferrals for seniors and persons with temporary financial hardships, is December 15, or three months after the bills are mailed if that date is later.

**2.4.1.3 Omitted and Revised Assessments and Reassessments**

The deadline for applying for an abatement for an omitted assessment, revised assessment or reassessment is three months from the date the omitted, revised or reassessed bill is mailed.

**2.4.1.3.1 Omitted Assessments**

An omitted assessment is a tax assessment made on a real estate parcel or personal property account that was omitted from the annual tax commitment and not billed by mistake.<sup>9</sup>

**Examples**

**A parcel is accidentally dropped from the assessors' list during a remapping project.**

**A parcel is mistakenly coded as exempt.**

**A personal property account is not created for a new business because the owner does not file a form of list.**

**2.4.1.3.2 Revised Assessments**

A revised assessment is an additional tax assessed on a real estate parcel or personal property account that was underassessed and not assessed enough taxes for the year by mistake.<sup>10</sup>

**Examples**

**The value of a house, deck, or other new improvement constructed on a parcel was not included in the assessed valuation.**

**A commercial property is misclassified as residential in a community with multiple tax rates.**

#### **2.4.1.3.3 Reassessments**

A reassessment is an amended assessment on a parcel of real estate or personal property account made to correct an error in the assessed owner that invalidates the original assessment and lien.<sup>11</sup> The tax must be unpaid, or paid under protest and able to be recovered. See Section 2.2. There is no change in the amount assessed, but the commitment is amended to show the correct owner(s).

#### **2.4.1.3.4 Assessment Deadlines**

Assessor must commit omitted or revised assessments for a fiscal year by June 20, or 90 days after the actual bills are mailed for that year if that date is later. They must also report the amount of omitted and revised assessments made each year to DOR. The report is due June 30, or 100 days after the actual bills are mailed, if later.

Reassessments may be made at any time. The lien for a reassessed tax on real estate, however, will only be valid for the same time period as the lien on the original assessment if it had been correct.

### **2.4.2 Timely Filing**

To be timely filed, an application must be (1) actually received in the assessors' office by the close of business on or before the application due date, or (2) postmarked by the United States Postal Service, as mailed first class postage prepaid to the proper address of the assessors on or before the application due date.<sup>12</sup>

Applications may be made by FAX or e-mail. If the assessors have their own FAX number or e-mail address and direct applications to that number or address, the application must be received by the close of business on or before the application due date. If the application was FAXed to a general municipal fax number, or e-mailed to a general municipal e-mail address, instead, the application must be delivered to the assessors' office by the close of business on or before the application due date to be timely.

To verify timely filing, assessors must date stamp all applications received in their office and note the delivery method, *e.g.*, by hand, private delivery service, mail, FAX or e-mail. For applications delivered by mail after the application deadline, they must retain and attach to the applications, the envelopes in which they were mailed.

### **2.4.3 Tax Bill Mailing and Receipt**

The statutory application deadlines apply whether or not the taxpayer actually receives the tax bill. If the collector mails the bill to the proper address, the bill is deemed received by the taxpayer and the application deadline cannot be extended because a taxpayer does not receive the bill.<sup>13</sup>

The collector's "Affidavit as To Time of Sending Tax Bills"<sup>14</sup> is a document certifying the date the collector mailed the tax bills. The date set out in the collector's affidavit of mailing is prima facie evidence of the date of mailing in an abatement proceeding.<sup>15</sup>

Tax bills must state the abatement application due date, however. If a wrong date is printed on the bill that is later than the statutory deadline, the date printed on the bill applies instead, unless the error in the date on the bill is the wrong year.<sup>16</sup>

#### **Examples**

**Abatement applications for fiscal year 2007 are due by statute on February 1, 2007 in the community.**

**By mistake, the tax bills states that abatement applications are due February 10, 2007. That date applies instead of February 1, 2007.**

**By mistake, the tax bill states that abatement applications are due February 1, 2008. The applications are due on the same date in the current fiscal year, which is February 1, 2007.**

## **3.0 ABATEMENTS WITHOUT TAXPAYER APPLICATION**

### **3.1 Abatement of Uncollectible Personal Property Taxes**

Assessors may abate certain personal property taxes upon the collector's request. The collector notifies the assessors in writing under oath that the taxes are uncollectible because the taxpayer is dead, absent, bankrupt, insolvent or otherwise unable to pay.<sup>17</sup> Within 30 days, the assessors must review the request and certify any abatements they grant to the collector.

### **3.2 8 of 58 Abatements**

The DOR may authorize assessors to abate real and personal property taxes in certain circumstances where they no longer have the legal power to abate because the taxpayer did not timely apply for abatement.<sup>18</sup> This is a discretionary administrative procedure that assessors may use to clear uncollectible taxes or rectify significant assessment errors. It is not a taxpayer remedy. Assessors are not required to request abatement authority for any particular taxpayer, DOR is not required to grant it, and assessors are not required to exercise it if granted.

**3.2.1 Unenforceable Assessments**

Assessors may seek authority to abate where the tax cannot be collected because the lien cannot be enforced by foreclosure, nor can the personal liability be enforced against the assessed owner.

**Example**

**The Commonwealth purchased a parcel six years ago. Taxes for the fiscal year of the purchase were not fully paid at that time and are still outstanding. No tax taking was made. The lien cannot be enforced against the Commonwealth. In addition, the assessed owner moved and the collector cannot enforce the personal liability. The assessors may ask for authority to abate these taxes because they are uncollectible.**

**3.2.2 Egregious Assessment Errors**

Assessors may seek authority to abate in extraordinary cases where a taxpayer is seriously harmed by an overassessment or not receiving an exemption. The taxpayer must demonstrate substantial mitigating circumstances for not following the regular abatement process.

**Example**

**A taxpayer has applied and qualified for a senior exemption for several years, but did not file this year because she was in and out of the hospital during much of the year. The taxpayer has limited resources and not receiving the exemption is a financial hardship. The assessors may ask for authority to abate these taxes to put into effect the exemption.**

**4.0 ASSESSORS' ACTION ON ABATEMENT APPLICATIONS****4.1 Action Timeframe**

Assessors have three months from the date they receive an abatement application to grant or deny an abatement.<sup>19</sup> The three month action period can be extended by written consent of the taxpayer. The application is deemed denied if the assessors do not act within the three month, or extended, action period.<sup>20</sup>

**4.2 Notice of Action**

Assessors must notify the taxpayer in writing of their disposition of the application.<sup>21</sup>

If they grant an abatement, assessors give notice by issuing an abatement certificate to the taxpayer.<sup>22</sup> They also give notice of the abatement to the collector and accounting officer so that adjustments may be made to the commitment and overlay.<sup>23</sup>

If the application is denied or deemed denied, the assessors must issue a denial notice.<sup>24</sup>

Abatement certificates and denial notices must be sent within 10 days of the date the assessors act on the application, or the application is deemed denied.

#### **4.3 Reconsideration of Action**

Assessors may not generally take further action on an application after they have granted or denied an abatement. After an actual or deemed denial, however, they may grant an abatement during the period when the taxpayer can appeal, but only if it is in final settlement of the application, *i.e.*, the taxpayer agrees not to appeal.<sup>25</sup> Once a timely appeal is filed, assessors may also grant an abatement to settle the appeal.

### **5.0 TAXPAYER'S RIGHT TO APPEAL**

#### **5.1 Appellate Tax Board**

A taxpayer aggrieved by the assessors' action or failure to act on an abatement application may appeal to the Appellate Tax Board (ATB).<sup>26</sup> The ATB is a state administrative board that hears taxpayer appeals on local and state tax matters. See Section 8 below.

An alternative right of appeal to the county commissioners is also available to taxpayers living in counties where county government has not been abolished.<sup>27</sup> The assessors have a right to transfer these appeals to the ATB, however. The assessors must seek the transfer within 30 days. If a case is transferred, the taxpayer must pay any ATB filing fee for the appeal to proceed.

#### **5.2 Appeal Period**

A taxpayer must file an appeal with the ATB within three months of the date the assessors granted or denied the abatement, or the date the application was deemed denied if they did not act.<sup>28</sup> The ATB cannot hear an appeal if it is not filed on time.

### **6.0 DISCOVERY RIGHTS**

#### **6.1 Application Period**

Assessors may request that a taxpayer who has filed an abatement application allow them to inspect the property, and provide a written return under oath

containing information reasonably required to determine its fair cash value, within 30 days.<sup>29</sup> A taxpayer who fails to comply with the assessors' information requests loses the right of appeal, unless the taxpayer can demonstrate a good faith reason for the non-compliance.

A taxpayer who has not responded to the assessors' pre-assessment requests for information may also lose the right to appeal.<sup>30</sup>

## **6.2 Appeal Period**

A taxpayer who has filed an appeal with the ATB must allow the assessors, or their attorneys and experts, to inspect the property.<sup>31</sup> The ATB may dismiss the appeal if the taxpayer does not permit the inspection.

Appraisal reports also must be exchanged between the taxpayer or assessors at least 30 days before the appeal is heard if the ATB directs the parties to do so after a request by either party or its own motion.<sup>32</sup>

## **7.0 ABATEMENT RECORDS**

### **7.1 Abatement Book**

Assessors must maintain an abatement book containing a record of all abatements and exemptions granted.<sup>33</sup>

#### **7.1.1 Abatements**

For each abatement granted, the abatement book must list the name of the assessed owner, the fiscal year of the tax, the amount assessed, the amount abated, and the date the abatement was granted.

#### **7.1.2 Exemptions**

For each abatement made to put into effect a statutory exemption, the abatement book must also list the statutory provision under which the exemption was granted.

### **7.2 Public Access**

#### **7.2.1 Abatement Book**

The abatement book is a public record and is open to mandatory disclosure under the public records law.<sup>34</sup>

#### **7.2.2 Applications**

Abatement and exemption applications may only be inspected by the assessors and their staff, DOR, other state and local officials in the performance of official duties, and designated private auditors.<sup>35</sup> The application includes any supporting documentation submitted to substantiate the claim.

### **7.2.3 Discovery Documents**

Information collected as part of discovery may only be inspected by the assessors and their staff, DOR, other state and local officials in the performance of official duties, and designated private auditors.<sup>36</sup> See Section 6.0 above.

## **8.0 APPELLATE TAX BOARD APPEALS**

### **8.1 Appellate Tax Board**

The ATB is a state administrative board that hears taxpayer appeals on local and state tax matters. It consists of five members appointed by the Governor for six-year terms. Additional members may be appointed on a temporary basis to hold single member hearings.

A quorum of a majority of members is normally needed for a decision. A single member can hear and decide a case, however, if the assessed value of property is less than:

- \$500,000.
- \$750,000, if both parties agree.
- \$1,000,000 if the case is heard under the informal procedure.

The ATB is located at 100 Cambridge Street, Suite 200, Boston MA (617-727-3100). See: [www.mass.gov/atb](http://www.mass.gov/atb) for information about ATB rules, filing fees and appeal forms.

### **8.2 Jurisdiction**

The ATB can only hear and decide an appeal if the taxpayers has complied with certain procedural steps.

#### **8.2.1 Proper Abatement Application**

The taxpayer must have properly applied for an abatement with the assessors. The application must have been timely and the applicant must have been a proper party. If not, the assessors did not have jurisdiction to act and therefore, there is no action to appeal.

#### **8.2.2 Timely Appeal**

The taxpayer must have filed the appeal with the ATB within three months of the date the assessors granted or denied the abatement, or the date the application was deemed denied if they did not act.<sup>37</sup>

In the case of a deemed denial, however, the taxpayer can petition the ATB to extend the time for filing an appeal by an additional two months if the assessors did not send the taxpayer a denial notice.

### 8.2.3 Tax Payment

The taxpayer usually must have paid all or part of the tax before filing the appeal. The payment requirements are:

- **Personal property taxes** – One half of the tax must be paid.
- **Real estate taxes:**
  - **Tax of \$3,000 or less** - No payment is required.
  - **Tax over \$3,000** - All installments must have been paid on or before their due dates, *i.e.*, without incurring interest, or the amount deemed due must have been paid by those dates. The amount deemed due is the average tax on the parcel for the prior three fiscal years.<sup>38</sup> The ATB applies this requirement to installments of the actual tax, not any preliminary taxes owed.

A taxpayer who (1) has paid at least half the tax, (2) has not incurred any interest, and (3) can demonstrate an inability to pay the tax in full can petition the ATB to waive the payment requirement or extend the deadline for paying the balance.<sup>39</sup>

## 8.3 Appeal Procedures

### 8.3.1 Filing Fee

The taxpayer must pay a fee in order for the appeal to proceed. There is a sliding scale ranging from \$10 to \$5,000 depending on the assessed value of the property.

### 8.3.2 Appeal Scope

Each appeal generally can relate to only one parcel of real estate. The ATB may permit a number of appeals to be joined together if the valuation and legal issues are the same.

### 8.3.2 Procedure Type

Taxpayers may elect to file the appeal under the informal or formal procedure. The filing fee is the same regardless of the procedure selected. The difference relates to the formality of the hearing and the right to appeal.

#### 8.3.2.1 Informal Procedure

The informal procedure is designed for non-lawyers, particularly residential taxpayers. The strict rules of evidence and procedure that usually govern do not apply. Taxpayers who choose the informal procedure waive their right to appeal the ATB's decision, except on matters of law.<sup>40</sup>

### **8.3.2.2 Formal Procedure**

A hearing under the formal procedure is governed by the usual rules of evidence that apply in court and other administrative hearings. The ATB has its own rules regarding pleadings and procedure that apply to these hearings. The taxpayer has the burden of proof. If the taxpayer won an abatement in an ATB case for a tax on the same property assessed for either of the prior two fiscal years, however, the burden shifts to the assessors to show why an increase in value was justified.<sup>41</sup> The taxpayer or assessors may request that a transcript be made of the hearing. If no one requests a transcript, neither party may appeal on factual issues.<sup>42</sup>

## **8.4 Appeals of Board Decisions**

Decisions of the ATB may be appealed to the Appeals Court<sup>43</sup> and ultimately, to the Supreme Judicial Court.

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<sup>1</sup> State Tax Form 128

<sup>2</sup> *Shoppers' World, Inc. v. Board of Assessors of Framingham*, 348 Mass. 366 (1965); *Brown v. Board of Assessors of Brookline*, 43 Mass. App. Ct. 327 (1997).

<sup>3</sup> *Tax Collector of Braintree v. J.G. Grant & Sons, Inc.*, 26 Mass. App. Ct. 731 (1989).

<sup>4</sup> G.L. Ch. 60 §98.

<sup>5</sup> G.L. Ch. 59 §§23D and 57C.

<sup>6</sup> G.L. Ch. 59 §11.

<sup>7</sup> *Old Colony Railroad Company v. Assessors of Quincy*, 305 Mass 509, 512 (1940).

<sup>8</sup> G.L. Ch. 59 §59.

<sup>9</sup> G.L. Ch. 59 §75.

<sup>10</sup> G.L. Ch. 59 §76.

<sup>11</sup> G.L. Ch. 59 §§77 and 78.

<sup>12</sup> G.L. Ch. 59 §59.

<sup>13</sup> G.L. Ch. 60 §3.

<sup>14</sup> State Tax Form 214

<sup>15</sup> G.L. Ch. 60 §3.

<sup>16</sup> G.L. Ch. 60 §3A.

<sup>17</sup> G.L. Ch. 59 §71.

<sup>18</sup> G.L. Ch. 58 §8.

<sup>19</sup> G.L. Ch. 59 §64

<sup>20</sup> G.L. Ch. 59 §64.

<sup>21</sup> G.L. Ch. 59 §63.

<sup>22</sup> State Tax Form 147.

<sup>23</sup> G.L. Ch. 59 §70A.

<sup>24</sup> State Tax Form 135.

<sup>25</sup> G.L. Ch. 58A §6; G.L. Ch. 59 §64.

<sup>26</sup> G.L. Ch. 59 §65.

<sup>27</sup> G.L. Ch. 59 §64.

<sup>28</sup> G.L. Ch. 59 §§64 and 65.

<sup>29</sup> G.L. Ch. 59 §61A.

<sup>30</sup> G.L. Ch. 59 §§38D-38G.

<sup>31</sup> G.L. Ch. 58A §8A.

<sup>32</sup> G.L. Ch. 58A §8A.

<sup>33</sup> G.L. Ch. 59 §60.

<sup>34</sup> G.L. Ch. 59 §60; G.L. Ch. 66 §10.

<sup>35</sup> G.L. Ch. 59 §60.

<sup>36</sup> G.L. Ch. 59 §52B.

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<sup>37</sup> G.L. Ch. 59 §§64 and 65.

<sup>38</sup> G.L. Ch. 59 §64.

<sup>39</sup> G.L. Ch. 59 §65B.

<sup>40</sup> G.L. Ch. 58A §7A.

<sup>41</sup> G.L. Ch. 58A §12A.

<sup>42</sup> G.L. Ch. 58A §10.

<sup>43</sup> G.L. Ch. 58A §13.

## PROPERTY TAX ABATEMENTS ADDITIONAL RESOURCES

The following are additional resources on Property Tax Abatements produced by DLS that are available on our website: [www.mass.gov/dls](http://www.mass.gov/dls).

- ***Property Tax Primer: Billing, Abatements and Appeals, City and Town (April 2004)*** – General overview and explanation of property tax assessment and billing process and abatement and appeal procedures.
- ***Informational Guidelines Release (IGR) 92-206, Application for Authority from the Commissioner of Revenue to Abate Taxes and Charges (October 1992)*** – Guidelines that explain the policies and procedures governing applications by assessors to the Commissioner of Revenue for authority to abate taxes and charges (except motor vehicle and boat excises) where they do not have jurisdiction to abate because a timely application for abatement was not made.



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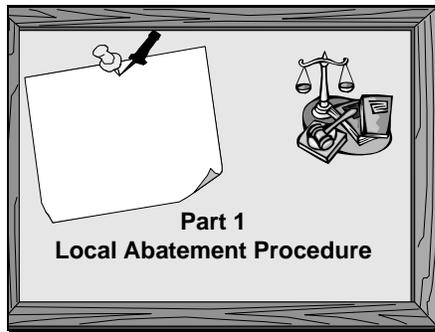
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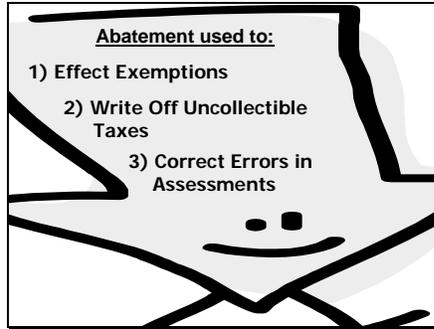
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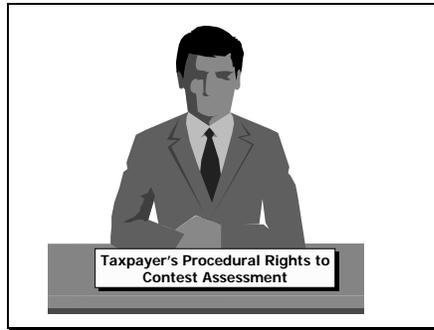
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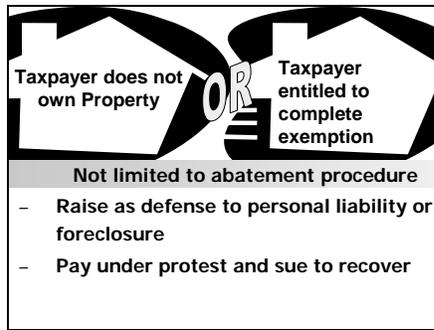
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Slide 8

**If ANY Tax Is Owed**

The only remedy for

- Overassessment
- Disproportionate assessment
- Misclassification

Is an application for abatement

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State Tax Form 228  
Revised 12/2006

The Commonwealth of Massachusetts

Assessment Use only  
Date Received  
Application No.

Name of City or Town

**APPLICATION FOR ABATEMENT OF**  **REAL PROPERTY TAX**  
 **PERSONAL PROPERTY TAX**

FISCAL YEAR   
General Laws Chapter 89B

THIS APPLICATION IS SUBJECT TO PUBLIC INSPECTION (see General Laws Chapter 94A)

**Return to: Board of Assessors**  
Must be filed with assessors not later than due date of first actual (not preliminary) tax payment for fiscal year.

**INSTRUCTIONS: Complete BOTH sides of application. Please print or type.**

**A. TAXPAYER INFORMATION.**

Name(s) of assessed owner: \_\_\_\_\_  
 Name(s) and status of applicant (if other than assessed owner): \_\_\_\_\_  
 Subsequent owner (acquired title after January 1) on \_\_\_\_\_  
 Administrator/executor:  Mortgage \_\_\_\_\_  
 Lessee:  Other: Specify \_\_\_\_\_  
 Mailing address: \_\_\_\_\_ Telephone No. ( ) \_\_\_\_\_  
 No. Street City/Town Zip/Code \_\_\_\_\_  
 Social Security No. \_\_\_\_\_ (optional) Amounts and dates of tax payments \_\_\_\_\_

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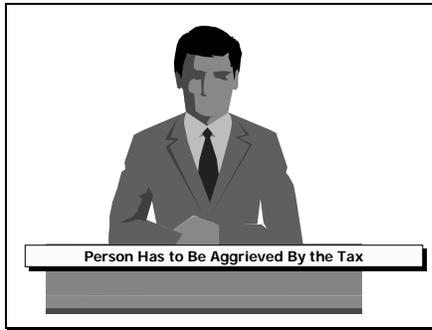
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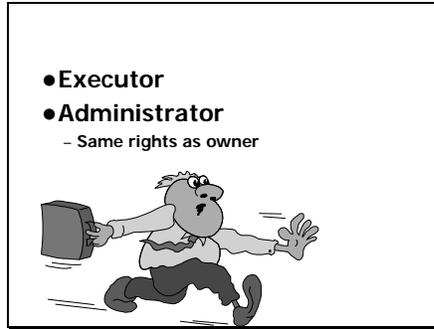
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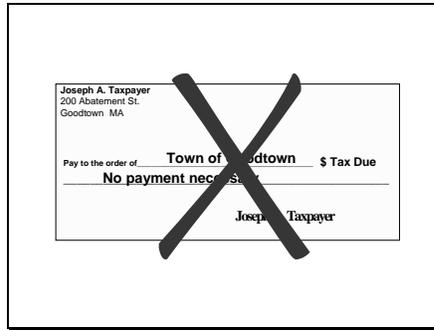
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Slide 14



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Slide 15



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Slide 16



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Slide 17



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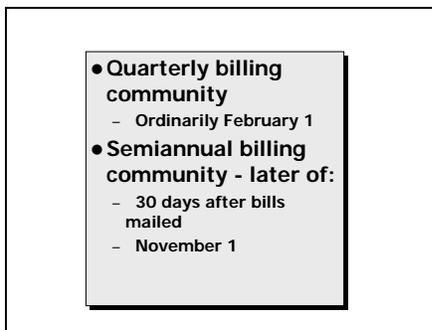
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Slide 18



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Slide 19

**Personal Exemptions**

**Application Deadline - later of:**

- December 15
- or
- Three months after mailing

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Slide 20



Proof of Mailing – Collector's Affidavit

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Slide 21

**Postmark  
Rule**



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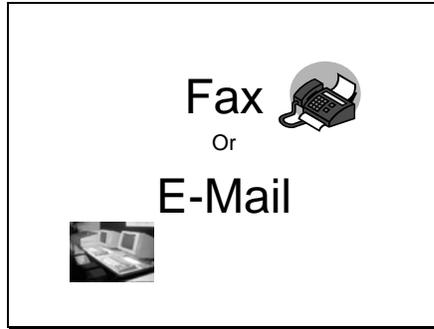
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Slide 22



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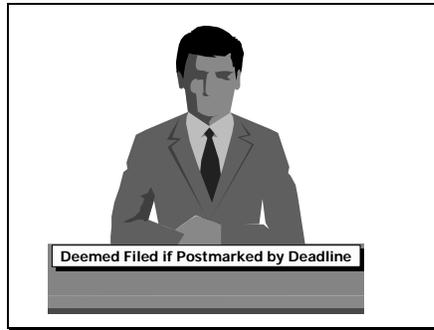
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Slide 23



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Slide 24



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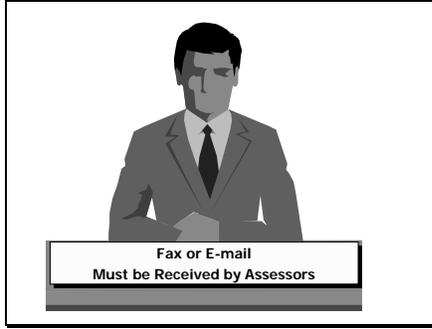
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Slide 25



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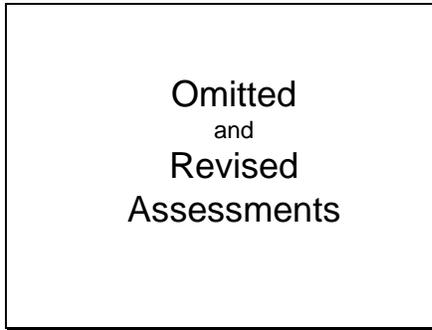
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Slide 26



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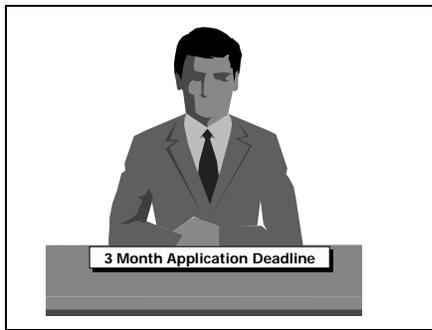
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Slide 27



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Slide 28

**Examples of Omitted Assessment**

- Parcel dropped during remapping project
- Parcel incorrectly identified as exempt
- New business did not file a form of list



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Slide 29

**Omitted assessments must be made by the later of:**

- June 20 of current fiscal year
- 90 Days after the mailing of the regular commitment



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Slide 30

**Revised Assessments**

- Underassessments
- Misclassifications

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Slide 31



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Slide 32

Typical Revised Assessments

- **Assessors do not get notice of new construction**
- **Change in use**

**Same deadline applies as for omitted assessments**

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Slide 33

**Reassessments**

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Slide 34

**Reassessments**

- To Correct Errors that Invalidate the Tax and the Lien
- Example: Assessment of Wrong Owner

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Slide 35

**Abatements Without  
Taxpayer's  
Application**

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Slide 36



No Application Needed where Personal  
Property Taxpayer  
Dead, Broke or Gone

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Slide 37



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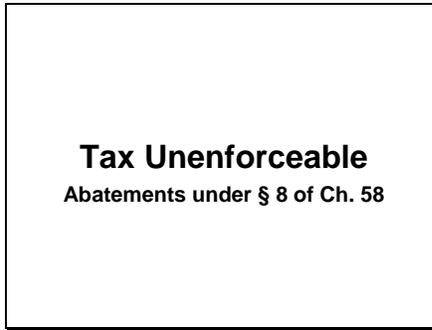
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Slide 38



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Slide 39



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Slide 40

**Extraordinary Case**

Commissioner may authorize abatement if

- Taxpayer
  - Seriously harmed or
  - Eligible for partial exemption

**AND**

- Taxpayer can show substantial mitigating circumstances to justify failure to use regular abatement process

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Slide 41

**Ch. 58 § 8 abatements  
not a taxpayer's right**

- Discretionary by assessors to seek
- Discretionary by commissioner to grant

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Slide 42

**Assessors' Time to  
Act on Abatement  
Applications**

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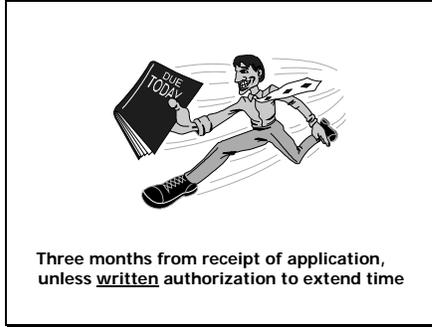
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Slide 43



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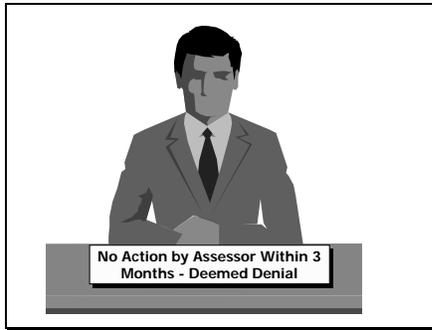
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Slide 44



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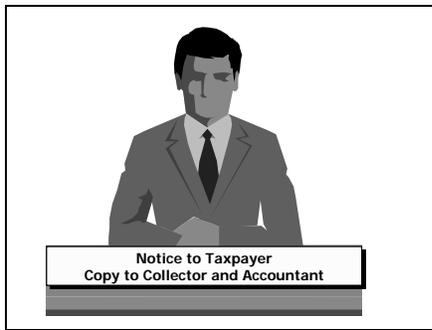
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Slide 45



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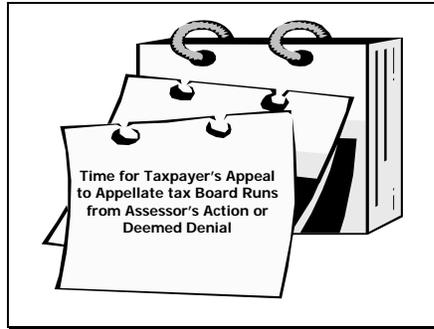
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Slide 46



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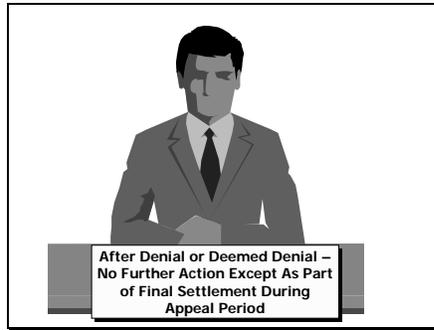
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Slide 47



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Slide 48



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Slide 49



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Slide 50



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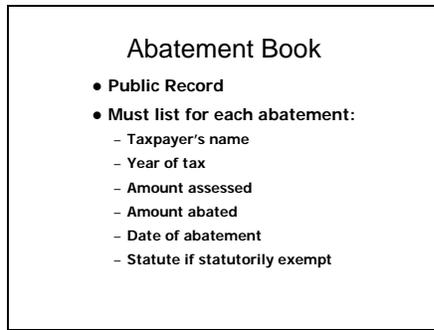
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Slide 51



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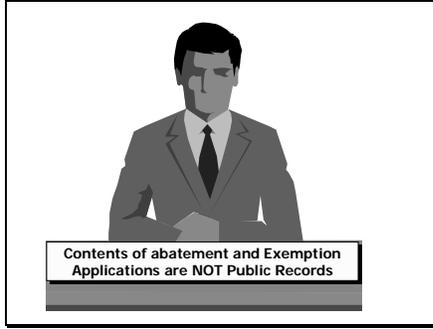
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Slide 52



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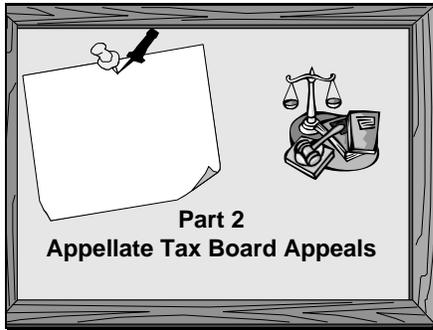
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Slide 53



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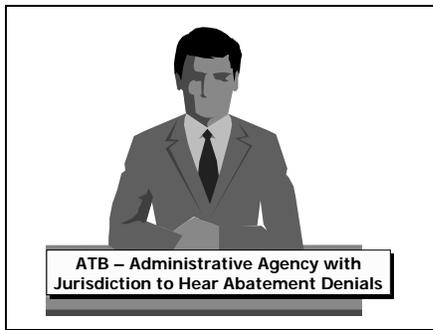
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Slide 54



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Slide 55

**APPELLATE TAX BOARD**



**5 members**  
**Appointed by Governor for 6 year terms**  
Additional members on full-time, temporary basis

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Slide 56

**Quorum**

- Quorum normally needed for decision
- Single member can decide if assessed value is:
  - less than \$500,000;
  - less than \$750,000 if both parties agree; or
  - less than \$1,000,000 if under informal procedure.

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Slide 57

**Jurisdictional  
Issues**

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Slide 58



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Slide 59



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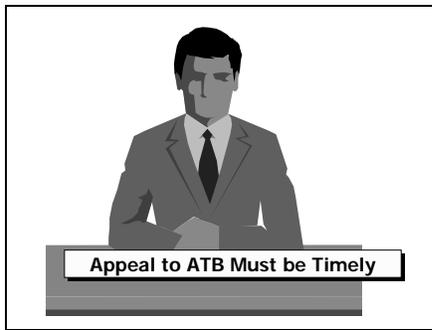
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Slide 60



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Slide 61

**Taxpayer Must File Timely Appeal – within 3 Months of Denial or Deemed Denial**

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Slide 62



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Slide 63

**Personal Property Taxes**

- **1/2 of Assessed Personal Property Taxes Must be Paid when Appeal Filed**

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Slide 64

**Real Estate Taxes**

- Assessed Tax Less Than \$3,000: No Payment Requirement
- Assessed Tax More Than \$3,000: All Current Installments Must Be Paid
- Averaging Alternative

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Slide 65



**ATB can Waive Payment Requirement or Extend Deadline for Payment - Motion by Taxpayer who has Paid at Least 1/2 of Tax**

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Slide 66

**Appeal Procedures**

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Slide 67

**Filing Fees**

- \$100,000 or less - \$20
- Between \$100,000 and \$650,000 - \$65
- Above \$650,000 – 10 cents per thousand (\$5,000 maximum)

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Slide 68

**ATB Appeals**

- A petition may relate only to one parcel of real estate, unless board permits otherwise
- Rules of pleading, practice and evidence apply
- Burden of proof on applicant
- May request transcription; if no one so requests, all parties deemed to have waived appeal

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Slide 69



One Parcel per Appeal  
ATB may Permit Joinder

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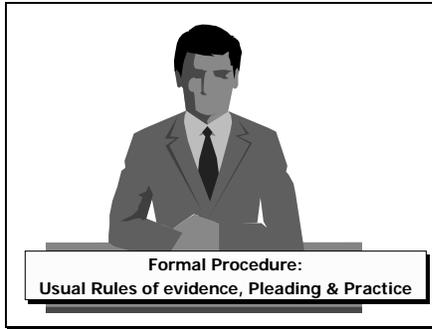
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Slide 70



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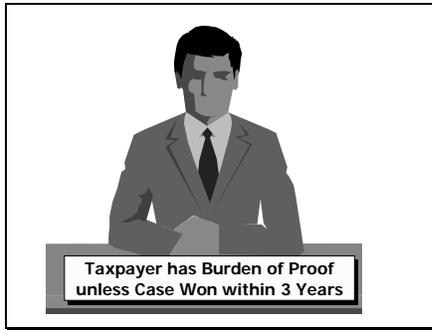
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Slide 71



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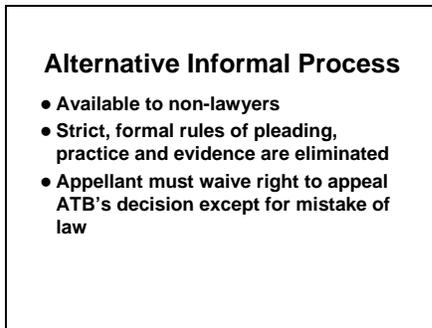
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Slide 72



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Slide 73



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Slide 74



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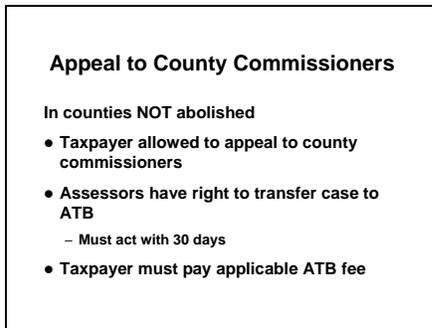
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Slide 75



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Slide 76

**Transfer**

- If value of property exceeds \$20,000
- Assessors can unilaterally transfer to formal process
- Must exercise transfer authority within 30 days of service
- Applicant pays ATB filing fee (\$65)

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